

	EMBEZZLEMENT	Operations Order 7.23.00
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1. DEFINTIONS

- A. Embezzlement - Theft by a person entrusted to monitor, manage, or protect someone else's property, including money, who steals all or part of that property for their own personal gain over an extended period of time.
- B. Entrusted Person/Position - Someone (typically an employee, a business partner, or a contract worker) who has been given responsibilities/job duties that provide the person access to bank accounts, inventory management, internal accounting software, etc.

EXAMPLE: Accountant, bookkeeper, financial manager, or office manager.

- A bank teller, cashier, or receptionist is generally not deemed to be an entrusted person/position.

2. EMBEZZLEMENT

- A. Patrol officers will be responsible for completing the initial/original Incident Report (IR) to document the embezzlement ([Arizona Revised Statute 13-1802A2](#), Theft).

- (1) The IR will include a short synopsis and all contact information for the victim and RP (if applicable), to include their email address/es.

NOTE: Patrol officers will not collect any evidence or documents from the victim/RP.

- (2) Only one IR is required even though the embezzlement may encompass multiple/different offenses, locations, dates, and times.

- (3) The victim/RP will be advised a detective will contact them to discuss their case and to provide them with an Embezzlement Reporting Packet.

- B. For questions during normal business hours, contact the Financial Crimes Detail (FCD) of the Property Crimes Bureau at 602-534-5940.

- After normal business hours, the Violent Crimes Bureau (VCB) desk sergeant will be contacted, and the detail supervisor will determine the appropriate response.

Last Organizational Review: